

ASSEMBLY BILL

No. 594

Introduced by Assembly Member Harman

February 21, 2001

An act to amend Section 2512 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 594, as introduced, Harman. Property taxation: electronic payments.

Existing property tax law specifies the date that a remittance to a taxing agency is deemed to be received if deposited in the United States mail or for shipment with an independent delivery service.

This bill would specify the date that a remittance to a taxing agency is deemed to be received if made by an electronic payment option.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 2512 of the Revenue and Taxation Code
2 is amended to read:
3 2512. (a) If a remittance to cover a payment required by law
4 to be made to a taxing agency prior to a specified date and hour is
5 (a) deposited in the United States mail in a sealed envelope,
6 properly addressed with the required postage prepaid, or (b)
7 deposited for shipment with an independent delivery service that
8 is an Internal Revenue Service designated delivery service or has
9 been approved by the tax collector, in a sealed envelope or

1 package, properly addressed with the required fee prepaid,
2 delivery of which shall not be later than 5 p.m. on the next business
3 day after the effective delinquent date, the remittance shall be
4 deemed received on the date shown by the post office cancellation
5 mark stamped upon the envelope containing the remittance, or the
6 independent delivery service shipment date shown on the packing
7 slip or air bill attached to the outside of the envelope or package
8 containing the remittance, or on the date it was mailed if proof
9 satisfactory to the tax collector establishes that the mailing
10 occurred on an earlier date. The taxing agency is not required to
11 accept a payment actually received in the mail if it is received more
12 than 30 days after the date and time set by law for the payment.

13 ~~This~~

14 *(b) If a remittance to cover a payment, required by law to be*
15 *made to a taxing agency prior to a specified date and hour; is made*
16 *by an electronic payment option, such as wire transfer, telephoned*
17 *credit card, or electronic Internet means, the remittance shall be*
18 *deemed received on the date the transaction was completed by the*
19 *taxpayer. Proof of completion of the transaction in the form of a*
20 *confirmation number or other convincing evidence shall be*
21 *presented by the taxpayer to the satisfaction of the tax collector.*
22 *This subdivision does not apply to payments by electronic fund*
23 *transfer as provided in Sections 2503.1 and 2503.2.*

24 *(c) This section shall* ~~shall~~ *does not, for purposes of applying*
25 *subdivision (a) of Section 3707, apply to a remittance sent by mail*
26 ~~or~~, *by independent delivery service, or by electronic payment*
27 *option for the redemption of tax-defaulted property.*